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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Shinya MATSUOKA

Serial No.:

08/841,397

Filing Date:

April 30, 1997

Group Art Unit:

2155

Examiner:

K. Dinh

Title:

SPATIALIZED AUDIO IN A THREE-

DIMENSIONAL, COMPUTER-BASED SCENE

Mail Stop AMENDMENT

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

ELECTRONIC TRANSMISSION VIA EFS-WEB

I hereby certify that this paper (and enclosures, if any) is being transmitted via **EFS-WEB** to the U.S. Patent and Trademark Office on the date shown below.

Name:

Wendy Flottman

Date:

February 20, 2007

RESPONSE PURSUANT TO 37 C.F.R. § 1.111

In response to the Office Action mailed October 17, 2006, Applicant respectfully requests that the Examiner reconsider the rejection of the claims in view of the amendments and comments set forth below.